IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.671 OF 2003

Chintamani Nagri Sahakari
Pat Sanstha Limited .. Appellant.
V/s.
The Addl. Commissioner of
Income-tax, Range-3, Kolhapur .. Respondent.

Mr.S.N. Inamdar for the appellant.

Mr.R.V. Desai, senior counsel with Ms.S.V. Bharucha for the respondent.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 3RD NOVEMBER, 2004.

P.C. :

Heard Mr.S.N. Inamdar, the learned counsel for the appellant - assessee.

2. The Tribunal in the impugned order observed thus :

> ". After hearing both the sides and considering the material on record, I find that the facts and circumstances with respect to this penalty are similar to the penalty under Section 271D and since violation is there and the assessee has not been able to establish that he had any reasonable cause not to make the payment through crossed cheque/draft, therefore, penalty has rightly been held to be leviable in view of provisions contained in the Act and the decision taken by the Pune Bench as relied upon by the learned CIT(A), so action of the authorities below

is free from any infirmity and penalty is confirmed."

3. The consideration of the matter by the Tribunal does not suffer from any legal infirmity. The findings are concluded on facts.

4. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)